

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT  
MEMORANDUM  
02/24/2025

TO: FRAQMD BOARD OF DIRECTORS

FROM: Christopher D. Brown, AICP, APCO

SUBJECT: Approve the following budget allocation adjustments:

- 1) Remaining in Account #7400001-53600 (State Incentives Passthrough) approve the amount of \$1,209,085. Additionally, approve increase in State Revenue by \$1,209,085 in Account #7400001-53600.
- 2) From Account #7400000-56700 (Withdraw from Resources) to #7400000-52490 (Other Professional Services) in the amount of \$75,000.
- 3) From Account #7400000-56700 (Withdraw from Resources) to #7400000-51400 (Employee Insurance Premiums) in the amount of \$2,500.
- 4) From Account #7400000-57600 (Withdraw from Resources) to #7400000-53120 (Memberships/Certificates) in the amount of \$500.

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**RECOMMENDATION:**

Approve the requested budget allocation adjustments.

**ALTERNATIVE:**

Do not approve the requested budget allocation adjustments.

**BACKGROUND:**

1. State Incentives Passthrough – An increase in spending is necessary to accommodate increased program activity this fiscal year, which is projected to continue at a higher level than the prior fiscal year. Additionally, the State Revenue line item is being increased to ensure proper revenue recognition.
2. Professional Services – A transfer from Resources is necessary to address a documentation error in the finalized budget approved in August 2024. This adjustment ensures alignment with the intended budget allocation.
3. Employee Benefits – The transfer from Resources is necessary to address unexpected premium increases that were unknown during budget planning.

Line Item	Budget	Actuals	Remaining	Recommended Increase	Amended Budget Line Item
Dues and Subscriptions	5,706.00	6,022.00	(316.00)	500.00	6,206.00
Professional Services	43,118.00	57,807.00	(14,689.00)	75,000.00	118,118.00
Employee Benefits	260,488.00	157,091.00	103,397.00	2,500.00	262,988.00
State Incentives Passthrough	1,820,684.00	1,845,836.00	(25,152.00)	1,209,085.00	3,029,769.00
State Funding Revenue	2,271,782.00	1,748,279.00	523,503.00	1,209,085.00	3,480,867.00
Total Expenses	3,283,221.00	3,142,716.00	140,505.00	1,287,085.00	4,570,306.00
Total Revenue	4,159,420.00	3,100,913.00	1,058,507.00	1,209,085.00	5,368,505.00